

ARTICLES OF AMENDMENT
to the
ARTICLES OF INCORPORATION
OF
PARRY, ROE & CLAYTON, P.A.
STATE OF IDAHO

(Hereafter to be known as Parry, Roe & Company, P.A.)

Pursuant to the provisions of the Idaho Business Corporation Act (the "Act"), PARRY, ROE & CLAYTON, P.A. (the "Corporation"), for the purpose of changing its name to PARRY, ROE & COMPANY, P.A., adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: The current name of the Corporation is PARRY, ROE & CLAYTON, P.A. However, the name of the Corporation as amended shall be PARRY, ROE & COMPANY, P.A.

SECOND: The following amendment to the Articles of Incorporation of the Corporation was adopted by the Board of Directors and approved by the Shareholders of the Corporation in the manner prescribed by Section 30-1-1003 of the Act.

"ARTICLE I
NAME

The name of this corporation shall be:
PARRY, ROE & COMPANY, P.A."

THIRD: This amendment was adopted by the Shareholders of the Corporation on April 30, 2004.

FOURTH: The number of shares of the Corporation outstanding and entitled to vote on this amendment at the time of such adoption was 10,000. Prior to the amendment, no shares of any class were entitled to vote as a class. The number of shares voted in favor of such amendment was 10,000. The number of shares voted against such amendment was zero.

FIFTH: No exchange, reclassification or cancellation of issued shares of the Corporation is effected by this Amendment.

DATED this 30th day of April, 2004.

PARRY, ROE & COMPANY, P.A. (formerly known as PARRY, ROE & CLAYTON, P.A.), an Idaho corporation.

By: [Signature]
John D. Parry, President

By: [Signature]
Terry L. Roe, Secretary

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IDAHO SECRETARY OF STATE
05/05/2004 05:00
CK: 38958 CT: 2034 BH: 743316
1 @ 30.00 = 30.00 AMEND PROF # 2

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